



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PARDEEVILLE WATER UTILITY

Principal Office: 114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SALLY BECKER of
(Person responsible for accounts)

_____, Pardeeville Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/12/2001
(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PARDEEVILLE WATER UTILITY**Utility Address:** 114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

When was utility organized? 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SALLY M. BECKER**Title:** OFFICE MANAGER**Office Address:**

114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3054**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRENCE DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR FRED BAEWER**Title:** PRESIDENT**Office Address:**

114 LAKE STREET

P.O. BOX 65

PARDEEVILLE, WI 53954

Telephone: (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRENCE DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 1/20/2000**Period covered by most recent audit:** 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR ERNEST WOLFF, JR.**Title:** VILLAGE ADMINISTRATOR**Office Address:**114 LAKE STREET
P.O. BOX 65
PARDEEVILLE, WI 53954**Telephone:** (608) 429 - 3121**Fax Number:** (608) 429 - 3714**E-mail Address:** pardeeville@centurytel.net

Name of utility commission/committee: Pardeeville Water Commission

Names of members of utility commission/committee:FRED BAEWER, PRESIDENT
GENE BUZZELL
JOHN FLOWER, SECRETARY
WALDO FREDRICKSON
ART HEAPS
TERRY PEASE
MARGO PUFAHL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	284,179	280,096	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,921	100,790	2
Depreciation Expense (403)	37,412	36,672	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,662	34,680	5
Total Operating Expenses	168,995	172,142	
Net Operating Income	115,184	107,954	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	115,184	107,954	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	28,944	22,887	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	28,944	22,887	
Total Income	144,128	130,841	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	144,128	130,841	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,083	40,848	13
Amortization of Debt Discount and Expense (428)	9,321	9,500	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	48,404	50,348	
Net Income	95,724	80,493	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	409,131	328,638	19
Balance Transferred from Income (433)	95,724	80,493	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	504,855	409,131	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	28,944	4
Total (Acct. 419):	28,944	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	284,179	0	0	0	284,179	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	284,179	0	0	0	284,179	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,933,657	1,806,761	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	422,868	410,815	2
Net Utility Plant	1,510,789	1,395,946	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	28,833	34,673	6
Special Funds (125)	244,723	238,970	7
Total Other Property and Investments	273,556	273,643	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	295,226	222,092	8
Temporary Cash Investments (132)	13,494	92,555	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,379	15,736	11
Other Accounts Receivable (143)	20	81	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,220	31,306	14
Materials and Supplies (150)	9,084	8,632	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	362,423	370,402	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,500	86,820	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	3,314	20
Total Deferred Debits	77,500	90,134	
Total Assets and Other Debits	2,224,268	2,130,125	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	287,735	250,342	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	504,855	409,131	23
Total Proprietary Capital	792,590	659,473	
LONG-TERM DEBT			
Bonds (221)	828,437	868,837	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	828,437	868,837	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,225	6,955	28
Payables to Municipality (233)	11,357	9,257	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,200	31,200	31
Interest Accrued (237)	6,400	6,712	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	53,182	54,124	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	9,533	7,865	37
Total Operating Reserves	9,533	7,865	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	540,526	539,826	38
Total Liabilities and Other Credits	2,224,268	2,130,125	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,933,657	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,933,657	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	422,868	0	0	0	9
Total Accumulated Provision	422,868	0	0	0	
Net Utility Plant	1,510,789	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	410,815				410,815	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,412				37,412	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	994				994	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,406	0	0	0	38,406	13
Debits during year						14
Book cost of plant retired	26,353				26,353	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	26,353	0	0	0	26,353	19
Balance End of Year	422,868	0	0	0	422,868	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,084	8,632	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,084	8,632	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 REFUNDING COSTS	7,004	428	60,742	1
1998 REVENUE BONDS	2,316	428	16,758	2
Total			77,500	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	250,342	1
Changes during year (explain):		
PAYMENT MADE BY TIF	37,393	2
Balance end of year	287,735	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BONDS	06/01/1998	05/01/2013	4.57%	828,437	1
Total Bonds (Account 221):				828,437	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,200	1
Accruals:		
Charged water department expense	34,662	2
Charged electric department expense		3
Charged sewer department expense	415	4
Other (explain):		
NONE		5
Total Accruals and other credits	35,077	
Taxes paid during year:		
County, state and local taxes	31,200	6
Social Security taxes	3,534	7
PSC Remainder Assessment	343	8
Other (explain):		
NONE		9
Total payments and other debits	35,077	
Balance end of year	31,200	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1998 MORTGAGE REVENUE BONDS	6,712	39,083	39,395	6,400	2
Subtotal	6,712	39,083	39,395	6,400	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,712	39,083	39,395	6,400	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	539,826	0	0	0	0	539,826	1
Add credits during year:							
For Services	700					700	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	540,526	0	0	0	0	540,526	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
IN LIEU OF TAX FUND	28,833	2
Total (Acct. 124):	28,833	
Special Funds (125):		
SPECIAL FUND-BANS	226,932	3
SICK LEAVE FUNDING	12,535	4
VEHICLE REPLACEMENT/MAJOR REPAIR FUND	5,256	5
Total (Acct. 125):	244,723	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,379	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	16,379	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	20	13
Total (Acct. 143):	20	
Receivables from Municipality (145):		
DUE FROM GENERAL	1,163	14
DUE FROM SEWER	2,857	15
DUE FROM GENERAL-HYDRANT RENTAL	24,200	16
Total (Acct. 145):	28,220	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL	1,097	20
DUE TO ELECTRIC	6,002	21
DUE TO SEWER	4,258	22
Total (Acct. 233):	11,357	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,870,209	0	0	0	1,870,209	1
Materials and Supplies	8,858	0	0	0	8,858	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	416,841	0	0	0	416,841	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	540,176	0	0	0	540,176	6
Other (specify):					0	7
Average Net Rate Base	922,050	0	0	0	922,050	
Net Operating Income	115,184	0	0	0	115,184	8
Net Operating Income as a percent of						
Average Net Rate Base	12.49%	N/A	N/A	N/A	12.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	269,038	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	456,993	3
Other (Specify):		4
Total Average Proprietary Capital	726,031	
Net Income		
Net Income	95,724	5
Percent Return on Proprietary Capital	13.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

SEE ACCOUNTANT'S COMPILATION REPORT.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Pardeeville
Pardeeville, Wisconsin 53954-0217

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Pardeeville Water Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Pardeeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 28, 2001

Ms. Sally M. Becker
Pardeeville Municipal Water Utility
114 Lake Street
P.O. Box 65
Pardeeville, WI 53954-0065

2000 Analytical Review DWCCA-4540-PJL

Dear Ms. Becker:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

In the future, please provide a more detailed descriptions than "Due from General," "Due to General," or "Due To Electric" when completing Accounts 145 and 233 on page F-18.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4540.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		281,037	1
Total Sales of Water		281,037	
Other Operating Revenues			
Forfeited Discounts (470)		1,229	2
Other Water Revenues (474)		1,913	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		3,142	
Total Operating Revenues		284,179	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		57,858	5
General Operating Expenses (680-690)		39,063	6
Total Operation and Maintenance Expenses		96,921	
Other Operating Expenses			
Depreciation Expense (403)		37,412	7
Amortization Expense (404)			8
Taxes (408)		34,662	9
Total Other Operating Expenses		72,074	
Total Operating Expenses		168,995	
NET OPERATING INCOME		115,184	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	760	36,421	145,505	4
Commercial	92	9,834	30,465	5
Industrial	5	1,569	3,752	6
Total Metered Sales to General Customers (461)	857	47,824	179,722	
Private Fire Protection Service (462)	3		1,994	7
Public Fire Protection Service (463)	1		91,280	8
Other Sales to Public Authorities (464)	12	2,896	8,041	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	873	50,720	281,037	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	91,280	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	91,280	
Forfeited Discounts (470):		
Customer late payment charges	1,229	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,229	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,448	7
Other (specify):		
MISCELLANEOUS	465	8
Total Other Water Revenues (474)	1,913	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	31,818	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,731	3
Chemicals (630)	2,709	4
Supplies and Expenses (640)	5,260	5
Repairs of Water Plant (650)	9,874	6
Transportation Expenses (660)	3,466	7
Total Plant Operation and Maintenance Expenses	57,858	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	16,720	8
Office Supplies and Expenses (681)	4,240	9
Outside Services Employed (682)	2,322	10
Insurance Expense (684)	3,006	11
Employees Pensions and Benefits (686)	11,843	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	932	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	39,063	
Total Operation and Maintenance Expenses	96,921	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,200	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		415	2
Net property tax equivalent		30,785	
Social Security		3,534	3
PSC Remainder Assessment		343	4
Other (specify): NONE			5
Total tax expense		34,662	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233210				3
County tax rate	mills		4.764500				4
Local tax rate	mills		7.286180				5
School tax rate	mills		9.723960				6
Voc. school tax rate	mills		1.710380				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.718230				10
Less: state credit	mills		1.503780				11
Net tax rate	mills		22.214450				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.286180				14
Combined School Tax Rate	mills		11.434340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.720520				17
Total Tax Rate	mills		23.718230				18
Ratio of Local and School Tax to Total	dec.		0.789288				19
Total tax net of state credit	mills		22.214450				20
Net Local and School Tax Rate	mills		17.533604				21
Utility Plant, Jan. 1	\$	1,806,761	1,806,761				22
Materials & Supplies	\$	8,632	8,632				23
Subtotal	\$	1,815,393	1,815,393				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,815,393	1,815,393				26
Assessment Ratio	dec.		0.857587				27
Assessed Value	\$	1,556,857	1,556,857				28
Net Local & School Rate	mills		17.533604				29
Tax Equiv. Computed for Current Year	\$	27,297	27,297				30
Tax Equivalent per 1994 PSC Report	\$	31,200					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,200					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	484		4
Structures and Improvements (311)	130		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	136,481		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	137,095	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,722		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,043		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,324		20
Total Pumping Plant	279,089	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,402		22
Water Treatment Equipment (332)	5,375	802	23
Total Water Treatment Plant	11,777	802	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	424		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			484	4
Structures and Improvements (311)			130	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			136,481	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	137,095	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,722	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,043	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,324	20
Total Pumping Plant	0	0	279,089	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,402	22
Water Treatment Equipment (332)			6,177	23
Total Water Treatment Plant	0	0	12,579	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			424	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	547,059		26
Transmission and Distribution Mains (343)	545,444	115,218	27
Fire Mains (344)	0		28
Services (345)	125,912	29,493	29
Meters (346)	49,703		30
Hydrants (348)	63,552	7,404	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,332,094	152,115	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,629		34
Office Furniture and Equipment (372)	4,426		35
Computer Equipment (372.1)	12,353	332	36
Transportation Equipment (373)	13,467		37
Other General Equipment (379)	14,831		38
Other Tangible Property (390)	0		39
Total General Plant	46,706	332	
Total utility plant in service directly assignable	1,806,761	153,249	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,806,761	153,249	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			547,059	26
Transmission and Distribution Mains (343)	21,859		638,803	27
Fire Mains (344)			0	28
Services (345)	2,793		152,612	29
Meters (346)			49,703	30
Hydrants (348)	1,701		69,255	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	26,353	0	1,457,856	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,629	34
Office Furniture and Equipment (372)			4,426	35
Computer Equipment (372.1)			12,685	36
Transportation Equipment (373)			13,467	37
Other General Equipment (379)			14,831	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	47,038	
Total utility plant in service directly assignable	26,353	0	1,933,657	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	26,353	0	1,933,657	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,721	6,721	1
February			4,465	4,465	2
March			4,444	4,444	3
April			4,953	4,953	4
May			4,795	4,795	5
June			4,722	4,722	6
July			5,556	5,556	7
August			5,347	5,347	8
September			5,000	5,000	9
October			4,701	4,701	10
November			4,550	4,550	11
December			4,883	4,883	12
Total for year	0	0	60,137	60,137	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,668	14
Other utility use explanation:					15
Other utility use includes hydrant flushing, main breaks, subdivision flushing and fires.					
Water pumped into distribution system				58,469	16
Less: Water sold				50,720	17
Losses and unaccounted for				7,749	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				353	21
Date of maximum: 1/30/2000					22
Cause of maximum:					23
Water main break-Lafollette Street					
Minimum gallons pumped by all methods in any one day during reporting year				66	24
Date of minimum: 3/10/2000					25
Total KWH used for pumping for the year				59,336	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST CHESTNUT	WELL #1	370	10	648,000	Yes	1
ROOSEVELT STREET	WELL #2	382	12	490,000	Yes	2
GREEN STREET	WELL #3	420	15	509,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	W. CHESTNUT ST.	ROOSEVELT STREET	GREEN STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	AMERICAN	5
Year Installed	1996	1963	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	320	360	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1994	1963	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	25	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1939	1992	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	149	131	10
			11
Total capacity in gallons	70,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
L	D	4.000	490	0	0	0	490
L	D	6.000	44,413	58	1,419	0	43,052
L	D	8.000	7,202	1,539	882	0	7,859
L	D	10.000	1,339	1,637	0	0	2,976
L	D	12.000	3,977	0	0	0	3,977
Total Within Municipality			57,421	3,234	2,301	0	58,354
Total Utility			57,421	3,234	2,301	0	58,354

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	722	19	19	1	723	16	1
M	1.000	127	2	0	0	129	38	2
M	1.500	1	0	0	0	1		3
M	2.000	3	0	0	0	3		4
L	6.000	4	0	0	0	4	1	5
L	12.000	1	0	0	0	1	1	6
Total Utility		858	21	19	1	861	56	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,125	0	0	0	1,125	27	1
1.000	20	0	0	0	20	0	2
1.250	1	0	0	0	1	0	3
1.500	8	0	0	0	8	0	4
2.000	7	0	0	0	7	0	5
3.000	1	0	0	0	1	0	6
Total:	1,162	0	0	0	1,162	27	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	766	69	3	3	0	284	1,125	1
1.000	3	14	1	2	0	0	20	2
1.250	0	1	0	0	0	0	1	3
1.500	0	7	0	1	0	0	8	4
2.000	0	1	1	5	0	0	7	5
3.000	0	0	0	1	0	0	1	6
Total:	769	92	5	12	0	284	1,162	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	112	4	3		113	2
Total Fire Hydrants	112	4	3	0	113	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	113
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	185

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

SEE ACCOUNTANT'S COMPILATION REPORT.

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Employed (682) decreased \$3,802 or 62% from 1999 to 2000. This decrease is due to lower water sampling fees in 2000 compared to 1999.

Water Mains (Page W-15)

In 2000 the water utility paid for 58' of 6" main, 722' of 8" main, and 1,637' of 10" main added on Lake Street. The water utility also paid for 817' of 8" main added on Sanborn Street.

Water Services (Page W-16)

(2) services were paid for by customers per application of Cz-1. Per Cz-1 customers are charged \$350 for 3/4" and 1" services. Larger size services are billed at actual cost. The remaining services that were added were financed by the water utility as part of the Sanborn and Lake Street projects.

An adjustment was necessary to correct the number of services to agree with property records.

Hydrants and Distribution System Valves (Page W-18)

In 2000, 2 hydrants were replaced on Lake Street. There was also 1 hydrant replaced on Sanborn Street and 1 new hydrant added. The hydrants replaced on Lake and Sanborn Street, and the hydrant added on Sanborn Street were paid for by the water utility.
